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P.003/005 F-743

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

pplicants:

Eric W. Patterson et al.

Examiner:

Manglesh Patel

erial No.:

10/646,131

Group Art Unit:

2178

August 22, 2003

Docket:

60001.0262U\$01/M\$303916.1

Confirmation

8885

Notice of Allow.

July 3, 2006

No.:

Date:

Due Date:

October 2, 2006

Title:

Creating and Managing Structured Data in an Electronic Spreadsheet

CERTIFICATE UNDER 37 CFR 1.6(d):

I hereby certify that this paper is being transmitted to the U.S. Patent and Trademark Office on September 7, 2006.

Mail Stop: ISSUE FEE Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

27488 PATENT THADEMAILE OFFICE

Sir:

We are transmitting herewith the attached:

Transmittal Sheet in duplicate containing Certificate of Facsimile Transmission

Issue Fee Transmittal Part B (PTOL - 85) containing Certificate of Facsimile Transmission

Comments on Statement of Reasons for Allowance containing Certificate of Facsimile Transmission

Please charge the \$1,400.00 issue fee, and any additional fees due, or credit any overpayment, to Deposit Account No. 13-2725. A duplicate of this sheet is enclosed.

> Merchant & Gould LLC P.O. Box 2903 Minneapolis, MN 55402-0903 404.954.5100

Name: Murrell W. Blackburn

Reg. No.: 50,881 MWB:sm

(PTO TRANSMITTAL - GENERAL)

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COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Mail Stop: ISSUE FEE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Applicants acknowledge the allowance of claims 1, 4-10, 12, 15, 16, 32, 35-37, and 39-41 in the subject application by the Examiner with appreciation. Applicants note that the reasons for allowance set forth by the Examiner are not the only reasons that the claims 1, 4-10, 12, 15, 16, 32, 35-37, and 39-41 are allowable. Indeed, further reasons for allowance of the claims beyond those enumerated by the Examiner are described and set forth in the Applicants' specification. As the Examiner's reasons for allowance are not exhaustive, such reasons for allowance do not establish an estoppel against Applicants seeking and obtaining allowance of additional claims in a continuation application, which Applicants reserve the right to file.

Dated: September 8, 2006

Respectfully submitted,

27488

PATENT TRADEMARK OFFICE

Murrell W. Blackburn

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Fax Transmission | September 7, 2006

To: Commissioner of Patents From: Murrell W. Blackburn

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Confirmation Via Mail: Yes No E-Mail: mblackburn@merchant-gould.com

Applicants: Eric W. Patterson et al. Examiner: Manglesh Patel

Serial No.: 10/646,131 Group Art Unit: 2178

Filed: August 22, 2003 Docket: 60001.0262US01/MS303916.1

Filed: August 22, 2003 Docket: 60001.0262US01/MS3039

Confirmation 8885 Notice of Allow. July 3, 2006
No.: Date:

Due Date: October 2, 2006

Title: Creating and Managing Structured Data in an Electronic Spreadsheet

The following documents are transmitted in connection with the above-referenced application.

- 1. Transmittal Sheet in duplicate containing Certificate of Facsimile Transmission (2 pages)
- 2. Issue Fee Transmittal Part B (PTOL 85) containing Certificate of Facsimile Transmission (1 page)
- 3. Comments on Statement of Reasons for Allowance containing Certificate of Facsimile Transmission (1 page)

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